



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

October 22, 2009

Mr. Michael J. Rosinski  
Executive Vice President and Chief Financial Officer  
Rosetta Resources Inc.  
717 Texas, Suite 2800  
Houston, TX 77002

**Re: Rosetta Resources Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 2, 2009  
File No. 000-51801**

Dear Mr. Rosinski:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief